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SENATE BILL 1253 By  
Cooper J

HOUSE BILL 1457  
By Kisber

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to industrial machinery.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(13)(A), is amended by deleting the language and punctuation:

(A) Machinery, apparatus and equipment with all associated parts, appurtenances and accessories, including hydraulic fluids, lubricating oils, and greases necessary for operation and maintenance, repair parts and any necessary repair or taxable installation labor therefor, which is necessary to, and primarily for, the fabrication or processing of tangible personal property for resale and consumption off the premises, or pollution control facilities primarily used for air pollution control or water pollution control, where the use of such machinery, equipment or facilities is by one who engages in such fabrication or processing as one's principal business or who engages in the fabrication or processing of materials into trusses, window units or door units for resale as part of the principal business of the sale of building supplies either within or without this

state, or such use by a county or municipality or a contractor pursuant to a contract with such county or municipality for use in water pollution control or sewage systems, also mining machinery, apparatus equipment and materials, with all associated parts and accessories, including repair parts and any necessary repair or installation labor, which is necessary to and primarily for:

and by substituting instead the language and punctuation:

(A) Machinery, apparatus and equipment with all associated parts, appurtenances and accessories, including hydraulic fluids, lubricating oils, and greases necessary for operation and maintenance, repair parts and any necessary repair or taxable installation labor therefor, including, but not limited to, maintenance and preventative maintenance, such as the removal of oils, solvents, paint, rust, and other industrial by-products, and any cleaning that is a necessary part of any repair work, maintenance, or preventative maintenance which is necessary to, and primarily for, the fabrication or processing of tangible personal property for resale and consumption off the premises, or pollution control facilities primarily used for air pollution control or water pollution control, where the use of such machinery, equipment or facilities is by one who engages in such fabrication or processing as one's principal business or who engages in the fabrication or processing of materials into trusses, window units or door units for resale as part of the principal business of the sale of building supplies either within or without this state, or such use by a county or municipality or a contractor pursuant to a contract with such county or municipality for use in water pollution control or sewage systems, also mining machinery, apparatus equipment and materials, with all associated parts and accessories, including repair parts and any necessary repair or installation labor, which is necessary to and primarily for:

SECTION 2. The provisions of this act shall control notwithstanding any statutory or regulatory provision to the contrary.

SECTION 3. It is the clear and unequivocal intent of the general assembly that this act has retroactive application to December 1, 1993, as to the subjects of this act and the application of any exemptions resulting from this act.

SECTION 4. This act shall take effect upon becoming a law, and shall have retroactive application as provided in Section 3, the public welfare requiring it.